P

G. R. S. IX-5]

Previous references.

File No. 107-16

1916-17

Serial Nos. 17 to 19

(S.R.)

Later references.

Box 46-22 (69, 95, 140, 141, 152, 168, 175, 178, 185-187).

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 17 to 19

Part B for October 1917.

SUBJECT.

Revised Estimates for 1917-18

SL 19.

Memorandum

No. SL 1901, dated 1-10-1917

Abstract of the Suggestions & Comments of clubs against "Mining Revenue" & of Railway Revenue shown under "XXIV — Railways" in the State Budget —

W D 88—GPB—50,000—24-7-16

Rec. Parliament Section 8-11-1917.

G. R. S. III—1] 1916-17

GENERAL AND REVENUE SECRETARIAT.

(85)

NOTES.

File No. 607-6

FILE HEADING.

Budget Estimates for the Year 1917-18

From

No.	Dated	Received

Diary No.	Enclos.	Spare Copies.	Serial No.

BRIEF ABSTRACT OF LETTER.

NOTES AND ORDERS.

P.D.O

NOTES—First Sheet.

WD 1232—GPB—20,000—18-11-16

Fd Mis 1117/16. 2

Assistant Secretary, Finance.

About the budget figures the Dewan Saheb gave the following instructions to me this morning Please put up brief notes for communication to the Comptroller.

(a) the provisions shown under 7 Supervisions of Mines is Rs. 55,000/- in the budget for 1917-18. It is desired that the head should be changed to "Charges against Mining Revenue" and provision made as heretofore for all charges including supervision of mines and special charges of Police, Education, Medical etc.,. In fact it is intended that the previous practice should be restored. The change now made is in accordance with the decision of the Finance Committee against which however, I protested. The Dewan Saheb is disposed to agreewith me and restore the previous practice . A brief draft order should accordingly be prepared which after approval by Dewan and Councillors should be communicated to the Comptroller.

(b) The Dewan Saheb desires that from the gross amount shown under XXIV Railways viz., 18,68,000 the guaranteed interest of 7,65,000 should be deducted In fact the head should be Net Receipts less guaranteed interest payable."

26/4/17 XX

27/4/17

P.J.O.

H. M. 1117 of 16.

No. 1233—GPB—60,000—1-12-16—S.

3

G. R. S. III-2]

General and Revenue Secretariat.

File No. of 191 .

Serial No.

1) Subd - with copies of the current & next years budgets. G. D. 156-16 re Classification of Receipts and Expenditure is also put up.

2/5/17

2) In the first edition of the budget estimate for 1917-18 the mining revenue was shown Rs. (7111:), after deducting supervision charges - This arrangement was pointed out. Also maintenance and the Comptr was asked to recast the budget estimate under this head in accordance with the Finance Committee resolution - And this item was included in the statement of changes in classification, as agreed by Mr Datta & the Hd Secy: , the joint opinion being that the charges against mining rev should be shown under a head Contribution to Capitalisation fund & the charges -

3) In the 2nd edition as now prepared, the stamp head Capitalisation fund, & supervision charges are shown separately -.

4) As pointed out in the note in file. U.O. 199 of 16.17. the Hd Secy's opinion differs from that of the Finance Committee in the matter of showing charges appertaining to Law & Justice, Police, &c: incurred in the mining area

NOTE—Contn. sheet.

VD 1283—GPB—60,000—1-12-16—S.

General and Revenue Secretariat.

File No. 1117 of 191 6

Serial No.

as a charge against mining revenue - as herebefore: -

(1) The practice till now was to show under charges agst mining rev, the following items.

(1) Mines Hydrology: -

1. Geological survey & prospecting -

Nil.

2. Inspection of mines &c -

Nil.

(2) The balance of 25% being retained under Scientific dept -

(2) to (6) Bulk charges of the annual distribution maintained in the mining area eg. Dist & Munsiffs' Court, Spl Mag Court, Civil Hospitals & Schools &c

(6) & (7). Misc: charges Refunds -

Under the present arrangement

If any the pay of Scientific Mines 60% under (1). 1 & full charges of inspection 1/2 are also shown as charges agst mining revenue, and none under (2) to (5): -

(6) & (7) - are also shown as Actual - entry in the receipt side -

According against an expenditure of (2,45-20) or 225 in the budget of 16.17, the corresponding figure under the new arrangement is only 52: -

NOTE—Contn. sheet.

A draft -

WD 1283—GPB—60,000—1-12-16—S.

G. R. S. III-2]

General and Revenue Secretariat.

From File No. 1117 of 191 6.

Serial No.

and desiring that the charges incurred in respect of the Kg. & Nundidrug Canal and other irrigation in the mining area shall be contained shown as charges appl. mining rev., it is suggested that change will be made in the 3rd column —

(2) As regards the subject of guaranteed interest payable on the capital — on the expenditure side —, the arrangement is in accordance with the opinion of Mr. Dalton & the Hon'ble Secretary to Finance Committee embodied in Govt. recording the transaction of Commercial concerns (vide), the guaranteed interest payable should be deducted from receipts —

Vide Hon'ble Secretary's 18 20/6/17.

"This modification is included in the draft order —

Hon'ble Secretary). 18 2/8/17

"All alterations in classification or amounts other than those in the budget shall be included in the draft order to be prepared for issue by the end of the 15th May as per para 17 of new budget procedure —

XXX 18 3/8/17

Read 4/8/17

NOTE—Contn. sheet.

WD 1283—GPB—60,000—1-12-16—S.

(7)

G. R. S. III-2]

General and Revenue Secretariat.

File No. of 191 .

Serial No.

3rd edition Budget notes & the Comptroller on the Expenditure side of Salaries & Allowances in ; 7 Supervision of mines.

Submitted. Reference is invited to the Financial Secretary's note dy 26/4/17.

16/6. 1) The abstracts under 6. Capt. Pensions &

2) No change in the Abstracts under Supervision of Mines — by Comptr.

3) In accordance with the order of the Dewan Saheb. Vide Flag P., Charges relating to Edn. Medical, Police Depts. in regard to the mining area have been shown under this head.

Vide also my note dy 2.5.17. supra — para. (1).

I have formally intimated this decision to the Comptr.

Formal orders may now be issued.

4) The proper head is named 'Charges against mining Revenue'. The same nomenclature cannot be adopted for the head. 7. — Supervision & Mines —

Perhaps — the slight change in the name as indicated above may do. 'Supervision and other charges relating to the Mines'

7E Secy). P.S. 15/6/17.

NOTE—Contn. sheet.

WD 1233—GPB—60,000—1-12-16—S.

6

G. R. S. III-2]

General and Revenue Secretariat.

From File No. 1117 of 1916.

Serial No.

Please put up a draft order on the 3rd Secretariat notes accordingly. After approval by Dewan & members it should be issued. Orders must be obtained by Commerce. If necessary Mr Finch with take the file personally to members.

20/6

1st member) with draft order: 18
Dewan.) 20/6/17.

35·75
21.6.17

As this proposed changes involves an alteration of the existing grant in aid rules, I think they should be considered in Council. The Hon'ble Mr Finch may bring it up before the Council at its next meeting.

21/6/17

Taken up as desired.

21/6/17

I could get time only to place (a) on the first page of these notes before the Council & a resolution was recorded.

I had no time to place (b). This change is in the direction of changes recommended by Mr Dalton but he would perhaps go further. If both 1st & 2nd member agree to the change necessary orders

NOTE—Contn. sheet.

WD 1293—GPB—60,000—1-12-16—S.

G. R. S. III-2]

General and Revenue Secretariat.

From File No. 1117 of 1916.

Serial No.

will be issued. Otherwise the figures will be left pro as they are and the point submitted for learned discussion.

21/6

2nd member
1st member

22.6.17

24 I am not prepared to go back & agree to a cancellation of the decision of the F. Committee now. All the documents of that Committee although now Delhi records were fully exhausted & I object to the manner in which an attempt to reverse the decision arrived at — without giving proper opportunity to interested persons — or any fresh arguments

22.6

Regarding (6), the declaration of practical interest, the opinion of the Finance Committee is now proposed to be followed. Vide Flag. L. clause 8. The change was made by the Compt. as per joint opinion of Mr. Datta & H. Secy. Vide Flag. S —

Recommended

18
22.6.17.

3606
22.6.

26) It is unnecessary to consider these Charges piece-meal. Action on the Resolution cannot be taken by Govt. in any way till Council shows its hand

22/6

NOTE—Contn. sheet.

27) H. Secy) . 18
22/6.

G. R. S. 12]

General and Revenue Secretariat. File No. of 191 .

Serial No.

Extract from the Proceedings of the Council is put up.

Forwarded with compliments to the Secretary to Government, Financial Department, for favour of necessary further action.

By Order

D. M. Narayana Rao

Secretary to Government,
General Department,

NOTE—Contn. sheet.

W D 2182—GPB—500—20-3-16

Extract from the Proceedings of the 420th Meeting of the Council of His Highness the Maharaja, held at Bangalore, on the 21st June 1917.

24. Subject.- (Clause viii of the schedule.)

Classification of charges against 'Mining Revenue'.

OPINION OF THE COUNCIL.

The head should continue to be 'Charges against Mining Revenue' (not 'Supervision of Mines' as provisionally revised) and provision made as heretofore for all charges including supervision of Mines, and special charges of Police, Education, Medical, etc.

The Second Member considers that the view of the Financ Committee already accepted and acted upon should stand.

Sd. M. Visvesvaraya,
Dewan of Mysore.

Duraiswamy Rao
21/6/17

W. D. 1364—GPB—200—14-12-15

WD 1288—GPB—60,000—1-12-16 S.

G. R. S. III-2]

General and Revenue Secretariat.

In File No. 1117 of 191 .

Serial No.

28

The Council resolution dated 31st March 17, contains the following passage:

"The question whether 'net earnings' or 'net profits" deducting interest" should be shown in the Budget under the Revenue account of Capital -- Works has been considered and it was decided that net earnings without deducting interest be shown on the receipts side of the Budget."

29 This resolution was approved by His Highness.

2. Subsequently on the 26th April 1917 the Dewan Sahib expressed a desire that from the gross amount shown under XXIV Railways, viz. ℓ 1866,000 the guaranteed interest of Rs.7,65,000 should be deducted." The Budget has not been prepared in accordance with the Council decision, the 'net earnings' of the Railways being shown on the Receipt side, and the 'guaranteed interest' being shown on the expenditure side. The Second Member in his minute dated 4th May 1917 objected to that part of the Council resolution of 31st March 1917 referred to above, and said that he could not agree with that portion without further discussion. His minute on the subject was submitted to His Highness on 22nd May 1917, and the original Council resolution was confirmed by His Highness on 30.5.1917

3. I beg most respectfully to point out that the direction of the Dewan Sahib to deduct the

NOTE—Contn. sheet.

WD 1233 GPB 60,000 1-12-16—S.

G. R. S. III-2

General and Revenue Secretariat. | File No. 111 of 1916.

Serial No.

guaranteed interest from net earnings is to a certain extent opposed to the Council resolution, referred to above. Whether the guaranteed interest can be deducted from the net earnings or whether the whole of the interest including that on Capital supplied by the State is to be deducted is a matter that requires leisurely consideration. The subject will be worked up and submitted for orders in due course. In the meantime, it is suggested that for the purposes of the budget for 1917-1918 the procedure all along adopted of showing net earnings on the receipt side and guaranteed interest on the payment side may be continued in accordance with the Council resolution referred to above.

4.

M
23/6/17

(1st member Deccan)

3623
25.6.

25/6

(2) Please bring up at the next meeting of Council. No changes need be made this time.

(3) The net revenue under Railways should be shown after deducting the actual charges which are for the present a permanent factor. The figure ultimately swells the total revenue for the year

25.6.17.

NOTE—Contn. sheet.

(2) final copy. 1st 25.6.17. see

C. 465--17

29.6.17

G. R. S. 12]

General and Revenue Secretariat.

File No. of 191 .

Serial No.

Extract from the Proceedings of the Council is put up.

Forwarded with compliments to the Secretary to Government, Financial Department, for favour of necessary further action.

By Order

D. M. Narasaiya Rao 29/6

Secretary to Government,
General Department,

A/s Fni
Put up D.S.N
Accordingly—
M
29/6

(Sd) Henry). K
30/6/17

Put up fair draft of D.S.N
M
2/7/17

Fair draft subd.
MM
3/7/17. (Sd Henry). K
5.7.17

100
5.7.17

Dewan). MM
5.7.17 K

NOTE.—Contn. sheet.

W D 2382—GPB—500—20-3-16

14

Extract from the Proceedings of the 421st Meeting of the Council of His Highness the Maharaja, held at Bangalore, on the 28th June 1917.

---

12. Subject.-Clause viii of the Schedule.

Classification of Railway Revenue, shown under XXIV - Railways (Net receipts) in the Budget.

OPINION OF THE COUNCIL.

The guaranteed interest in respect of the Mysore-Harihar line (about Rs.7,20,000) should be entered as a deduct item on the revenue side, the amount shown against 'XXIV-Railways' being correspondingly reduced.

Sd. M. Visvesvaraya,

Dewan of Mysore.

"EXTRACT"

D. M. Narayana Rao 4/6

Secretary to Government,
General Department.

WD—156—GPB—1,000—19-7-16.

Submitted to His Highness.

In his note dated 28th November 1916, on the classification in the Account heads of receipts and - expenditure, Mr.Datta, Special Officer, suggested among other things, some changes in the transfer of charges against Mining Revenue for reasons explained in paragraph 15 to 17 of the said note.

2. The Finance Committee consisting of the First and the Second Members of Council, in their proceedings dated 3rd February 1917, were not able to accept - Mr.Datta's views and recorded the following resolution:-

"As regards classification of charges appertaining to the Department of Mines and Geology, the Committee thought that charges appertaining to the Geological department and those appertaining to the Mining department should be separated. The former should be shown under scientific departments and the latter brought direct under the expenditure head "Charges against Mining - Revenue". The pay of the Director of Mines and Geology may be divided between the two heads in equal portions.

The Committee were of opinion that no further transfers should be made from the heads - Education, Law and Justice, Police etc., to the expenditure head - "Charges against Mining Revenue".

3. The Financial Secretary for reasons stated in his note dated 11th December 1916 did not agree either with Mr.Datta or the Finance Committee. He held that no change in the procedure was called for. He thought that the special charges relating to the Courts, the Police, Medical and Educational institutions should continue to be debited to the Mining Revenue as the transfers were

effected on a logical basis.

4. The opinion of the Finance Committee was, however, provisionally accepted in Council on the 15th March. The new classification changing the name of the head "Charges against Mining Revenue" into "Supervision of Mines" so as to include 50 per cent of the pay of the Director of Mines and charges of Inspection of Mines only was adopted by the Comptroller in framing the provisional budget estimates for 1917-18.

5. The question was again carefully discussed by the Council at a meeting held on the 21st June 1917.

6. The Council agreeing with the Financial Secretary are now of opinion that the special charges relating to the Courts, Police, Medical, Education and other institutions maintained at Kolar Gold Fields should continue to be charged to the head "charges against Mining Revenue" It was resolved that the nomenclature of the account head should continue to be "charges against Ming Revenue (not "supervision of Mines" as provisionally revised) and provision made under it as heretofore for all charges including "Supervision of Mines and special charges of Police, -- Education, Medical etc."

7. The Second Member considers however that the view of the Finance Committee already accepted and acted upon should stand.

8. The resolution of the Council may be graciously approved.

A. Vimmaya

12th July 1917.

Record of Cases submitted for the Orde
of His Highness the Maharaja

Subject.

62

Classification of charges against "Mining Revenue".

52

63

Order.

KRMP
13/7/17

Leave
14.7.17

14/7/17

65

(18

Submitted to His Highness.

It has been the practice hitherto to show on the receipt side the net earnings of Railways after deducting from the gross earnings the working charges and surplus profits paid to the working agents, and on the expenditure side the guaranteed interest payable to the Madras and Southern Mahratta Railway and other miscellaneo railway expenditure.

In his note on classification of budget heads dated 28th November 1916, Mr.Datta, Special Officer, suggested that the amount of interest on the whole Railway capital, i.e., on borrowed capital as well as on that part of the capital found from State funds, be also deducted from the receipt side, and the net profits instead of net earnings be shown in the accounts under the head "Railways". His idea was to show the interest on the whole capital as a receipt under the head "Interest", and enter the guaranteed interest paid as a deduction from this entry under that head.

The Financial Secretary was not in favour of showing any part of the Railway earnings under "Interest". He thought that the present practice of showing the net earnings on the receipt side, and interest payable on borrowed capital on the expenditure side, might continue.

The Finance Committee while holding that the interest on the total Railway capital expenditure should appear in the accounts, did not definitely state under what head it should be shown, and whether it should be shown as a "deduct" entry in the receipt side or as an item on the expenditure side.

The Council were of opinion that the present practice might continue, and this arrangement was approved of in their resolution dated 31st March 1917.

The question was again considered by the Council, and at their meeting held on the 28th June 1917, it was finally resolved that, as under the presen arrangement the total revenue for the year is unnecessarily swelled, the guaranteed interest payable in respect of the Mysore-Harihar line (Rs.7,20,000) should be entered as a "deduct" item on the revenue side, and the net amount only shown as receipts under "XXIV Railways".

I now solicit the gracious approval of His Highness to this modified resolution of the Council.

M. Visvesvaraya -

10th July 1917.

C.463

Record of Cases submitted for the Ord
of His Highness the Maharaja

Subject.

Classification of Railway Revenue shown under "XXIV - Railways" in the St
Budget.

46.

Order.

~~KRW~~
13/7/17

Sec'l Secretary
14.7.17 Do

Ms Fin
Earl
14/7
Draft Letter
16/7

G.R.S. III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Subs.
pl. A consolidated draft G.O. is subd in the linked file relating to classification & changes against Mining Revs

V 21/7 pl. Please draft the above consolidated

18/7:—

Subd. with the draft as per Orders.
(M. Hedley).
19/7.

18
21/7/17

N.B. Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

W.D. 84—GPB—60,000—20-7-16

1. Brief draft submitted.
2. Both the proposed head & the major head No. 7 like the Styled changes affecting Mining Revs.

Issued 28/7

M/M Hedley

18
20.7.17.

MD 1233—GPB- 60,000—1-12-16—S.

(12

G. R. S. III-2]

General and Revenue Secretariat.

File No. of 1916. 17

Serial No.	
17	To The Comptroller No: H 483 dated 30th July 17 communicates the decision of Govt as regards the alterations made in the classification of the two heads affecting (1) Charges against Mining Revenue and (2) Railway Receipts and Expenditure and States that there is no objection to the changes in ~~the~~ classification being made in the accounts for the current year, leaving the estimates during Sessions as they stand.
18	From the Comptroller No: 2431/1 80 D, 10.8.17, States that as the name of the group head is 'Charges against Mining Revenue' the name of the second major head may be changed to 'Mines' and that 'Charges' and that the items now brought under the major head 36 Guaranteed Interest be transferred to the Side the present major head 36 Gua anteed Interest being omitted from the Schedule.

NOTE—Contn. sheet.

AD 1233—GPB—60,000—1-12-16—S.

23

2,031

G. R. S. III-2]

General and Revenue Secretariat.

G 7 File No. 167 of 1916-17

Serial No.

Financial Assistant Secretary's remarks on the Comptroller's letter:—

"I have anticipated this reference"

Into B.S. 14/8/17

Submitted. The compilation proposed may, it seems, be approved.

Hvv. MM 16/8/17 (Secy).

18 17/8/17

Yp. MM 3/9

Draft Subd for approval.

Hvv. MM 4.9.17 (1st member Dewan).

18 5/9/17.

clean copy Subd MM Hvv 5/9/17

989 8/9

~~116~~ 1507 10/9/17

May issue 24.9.17 Do.

NOTE—Contn. sheet.

D 3145

Please address all future communications to the Comptroller to the Govt. of H. H. the Maharaja of Mysore.
In reply to this Comn. please refer to
No.....

REV. REC.
18
1 JUN 1917

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the 21st June 1917.

FROM

M. N. KRISHNA RAO, Esq., B.A.,
Offg. Comptroller to the Government of His Highness the Maharaja of Mysore.

To

....., Esq.,
The *Secretary to the Government of Mysore,*
...F...i...n...a...n...c...i...a...l..... *Department.*

SIR,

Last night I was given to understand by Mr. B. Srinivasa Iyengar that some changes of classification would be ordered by Government under "Supervision of Mines" and "Guaranteed Interest". The incorporation of these changes now, will delay the issue of the Budget Estimates. As these alterations would mean running over the pages from page 9 to the end and as the references to the Appendix will also require to be changed, it will not be possible for the Press to print the Budget in time for the next Legislative Council Meeting. I would therefore suggest that whatever alterations Government may order, may be made in accounts, leaving the Estimates undisturbed.

I have the honor to be,
Sir,
Your most obedient servant,

Offg. Comptroller.

CV/31-6

22/6

Clean Draft

(2)

87

F. R. S. 20]

File No. 107/16

Serial No. 17

Diary No. of letter replied to .....

No. 76483

General and Revenue Secretariat

( )

, the 191 .

To

The Comptroller of Stores

Date of issue 30-7-17

Signed by [illegible]

Sir,

I am directed to state that Government have finally decided to have the following alteration made in the classification of the 2 Heads affecting (1) Charges against Mining Revenue and (2) Railway Receipt and expenditure

In regard to (1), the nomenclature of the major head

over.

SUBJECT.

"7 Supervision of Mines" should be changed to "7 Charges against Mining Revenue" and this head should include besides the Charges relating to Supervision of Mines, all special charges appertaining to the several departments viz 'Courts of law', 'Police', 'Medical' and 'Education' in the Mining area according to the practice in vogue in the budgets of 1916-17 and previous years.

As regards (2), the guaranteed interest in respect of the Mysore Haribar line (about 7, 20,000) should be entered as a deduct item on the revenue side, the amount shewn against "XXIV Railways" being correspondingly reduced.

List of enclosures

Copied by

Examined by

GPB—20,0[illegible]—10-10-14

G. R. S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

(4)

I am to add that ~~no~~ there is no objection to the above change in classification being made as suggested by you in your letter no 11668 dd 21st June 91 in the account for the current year, leaving the estimate already sanctioned undisturbed.

I have &c.

W. 27/7

Jnl Secy

26/7 R. 26/7

GPB—20,000—7-7-14

C.7 107-11
Ser: 18

D

Please address all future communications to the Comptroller to the Govt. of H. H. the Maharaja of Mysore.
In reply to this Comm. please refer to
No. 2431
B. & R. 30.

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the 10th August 1917.

FROM

M. N. KRISHNA RAO, ESQ., B.A.,
Offg. Comptroller to the Government of His Highness the Maharaja of Mysore.

To Rajamantrapravina Diwan Bahadur
J. S. Chakravarti, Esq., M.A., F.R.A.S., et
Secretary to the Government of Mysore,
Finance Department.

SIR,

With reference to your letter No.Fl.463/C.F.107-16 17 dated 30th July 1917, re classification of charges on account of 7 & Supervision of Mines and 36 Guaranteed Interest, I have the honour to state that, as the name of the group head is "Charges against Mining" it does not appear to be appropriate to give the same name to one of the two Major heads under it. The name of the second Major head under this group head may be "Supervision of Mines and other charges" in view of the other charges to be classified under it according to the orders passed by Government.

Under the Major Head 36 Guaranteed Interest, is now shown not only the Guaranteed Interest on the sterling Railway loan but also similar interest payable on loans raised by District Boards and Companies guaranteed by Government. As such interest has to be similarly classified, all the items now brought under head will be transferred to the receipt side and the present Major head 36 Guaranteed Interest omitted from expenditure side.

I have the honour to be,
Sir,
Your most obedient servant,
M. N. Krishna Rao
Comptroller.
10.8.17

G. R. S. 26]

S. F. File No. 6

Serial No. 19

Clean Draft

Diary No. of letter replied to ...

No. Fel 1904

General and Revenue Secretariat

( )

, *the* 191 .

To

The Comptroller to Gov

Sir,

Date of issue 1-10-1917

Signed by [illegible] B. Srinivasa Iyengar

With reference to your letter no: 2431/B & R 80 dat 10th August 1917 proposin for reasons stated that h name of the second major head, 7. Supervision of mines, under the group head "Charg against mining Revenue" b be changed to "Supervisio of mines and other charges and that besides the Guaran

over.

SUBJECT.

Interest on the M. S. Ry Sterling loan, similar interest payable on loans raised by ~~Govt~~ Dist. Boards and Companies and guaranteed by Govt now shown under the Major head "36 Guaranteed Interest" may also be transferred as deduct entry on the receipt side, the major head "36 Guaranteed Interest" being omitted from the expenditure side, I am directed to State that your proposals are approved and that necessary alterations may be made in the 'accounts' of the current year

I have &c

5/9/17

For Financial Secy.

List of enclosures, 7/9.

Hon
5/9/17

Copied by

Examined by

GPB—25,000—8-8-11.